Please substitute the following claims for the same-numbered claims in the application:

- 1-7. (Canceled)
- 8. (Original) A method of forming a phase shift mask comprising:
  forming a non-transparent film on a transparent substrate;
  patterning an etch stop layer on said non-transparent film;
  patterning said non-transparent film using said etch stop layer to expose areas of said transparent substrate;

forming a mask on said non-transparent film to protect selected areas of said transparent substrate;

forming a phase shift oxide on exposed areas of said transparent substrate; removing said mask; polishing said phase shift oxide down to said etch stop layer; and removing said etch stop layer.

- 9. (Currently Amended) The method in of claim 8, wherein said process of forming said phase shift oxide comprises placing said transparent substrate and said non-transparent film within a deposition bath.
- 10. (Currently Amended) The method in of claim 8, wherein said polishing process controls the thickness of said phase shift oxide.
- 11. (Currently Amended) The method in of claim 8, wherein the thickness of said etch stop layer controls the thickness of said phase shift oxide.

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- 12. (Currently Amended) The method in of claim 8, wherein said process of forming said phase shift oxide is controlled to adjust the optical properties of said phase shift oxide.
- 13. (Currently Amended) The method in of claim 8, wherein said process of patterning said etch stop layer comprises:

forming an organic base layer on said non-transparent film; forming a nitride etch stop layer on said base layer; and forming a photoresist on said nitride etch stop layer.

14. (Currently Amended) The method in of claim 13, wherein said process of patterning said etch stop layer further comprises:

exposing said photoresist,

developing said photoresist; and

etching said nitride etch stop layer and said organic base layer through said the resist layer.

- 15. (Currently Amended) The method in of claim 8, wherein said process of forming said mask forms openings in said mask above openings within said non-transparent film to allow selected areas of transparent substrate where said phase shift oxide is to be formed to be exposed.
- 16. (Currently Amended) The method in of claim 8, wherein said non-transparent film comprises one of chrome, tungsten, molybdenum, molybdynum silicide, and a chrome film.
- 17. (Currently Amended) The method in of claim 8, wherein said transparent substrate comprises one of quartz, fluorinated quartz, CaF<sub>2</sub>, hafnium oxide, and a quartz substrate.

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- 18. (Currently Amended) A phase shift mask comprising:
  - a transparent substrate;
  - a patterned non-transparent film above said transparent substrate;
  - an etch stop layer above said patterned non-transparent film; and
- a liquid phase deposition oxide phase shift material within selected openings of said patterned non-transparent film, wherein said phase shift material has a polished top surface above said patterned non-transparent film and comprises a predetermined thickness controlled by a thickness of said etch stop layer.
- 19. (Currently Amended) The method in mask of claim 18, wherein said non-transparent film comprises one of chrome, tungsten, molybdenum, molybdynum silicide, and a chrome film.
- 20. (Currently Amended) The method in mask of claim 18, wherein said transparent substrate comprises one of quartz, fluorinated quartz, CaF<sub>2</sub>, hafnium oxide, and a quartz substrate.
- 21. (New) A method of forming a phase shift mask comprising:

forming a non-transparent film on a transparent substrate, an organic layer on said non-transparent film, and an etch stop layer on said organic layer;

patterning said etch stop layer, said organic layer and said non-transparent film to expose areas of said transparent substrate;

forming a mask to protect selected areas of said transparent substrate; forming a phase shift oxide on exposed areas of said transparent substrate; removing said mask;

polishing said phase shift oxide down to said etch stop layer; and removing said etch stop layer.

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- 22. (New) The method of claim 21, wherein said process of forming said phase shift oxide comprises placing said transparent substrate and said non-transparent film within a deposition bath.
- 23. (New) The method of claim 21, wherein said polishing process controls the thickness of said phase shift oxide.
- 24. (New) The method of claim 21, wherein the combined thickness of said etch stop layer and said organic layer controls the thickness of said phase shift oxide.
- 25. (New) The method of claim 21, wherein said process of forming said phase shift oxide is controlled to adjust the optical properties of said phase shift oxide.
- 26. (New) The method of claim 21, wherein said process of forming said mask forms openings in said mask above openings within said non-transparent film to allow selected areas of transparent substrate where said phase shift oxide is to be formed to be exposed.
- 27. (New) The method of claim 21, wherein said non-transparent film comprises one of chrome, tungsten, molybdenum, molybdynum silicide, and a chrome film.